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Laws

Regulations

2020-02-28

The Tax Administration (General) (Amendment) Regulations CAP.438, 2020

The United Republic of Tanzania

Ministry of Finance

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THE TAX ADMINISTRATION ACT

(CAP. 438)

REGULATIONS

(Made under section 28, 30, 92, 94 and 98)

THE TAX ADMINISTRATION (GENERAL) (AMENDMENT) REGULATIONS, 2020

Citation
GN No.
101 of 2016

1. These Regulations may be cited as the Tax Administration (General) (Amendment) Regulations, 2020 and shall be read as one with the Tax Administration (General) Regulations, 2016 herein referred to as the “principal Regulations”

Amendment of
regulation 91

2. The principal Regulations are amended in regulation 91 by adding immediately after subregulation (2) the following:

“(3) Subregulation (1) shall not apply to bank accounts held in banks in the United Republic by mining companies in which the Government of the United Republic has shares and has concluded an agreement with the company unless there is a court decree issued to the Commissioner General after final completion of judicial proceedings.”

Dodoma,
27th February 2020

PHILIP I. MPANGO
Minister of Finance and Planning